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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 24*th January,* 2020/*Magha* 4, 1941 (*Saka*)

THE DADRA AND NAGAR HAVELI AND DAMAN AND DIU (EXTENSION WITH MODIFICATIONS OF THE GOA, DAMAN AND DIU EXCISE DUTY ACT, 1964) EXCISE REGULATION, 2020

No. 4 OF 2020

Promulgated by the President in the Seventy-first Year of the Republic of India.

A Regulation to extend the Goa, Daman and Diu Excise Duty Act, 1964 with modifications to the Union territory of Dadra and Nagar Haveli and Daman and Diu.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. This Regulation may be called the Dadra and Nagar Haveli and Daman and Diu (Extension with modifications of the Goa, Daman and Diu Excise Duty Act, 1964) Excise Regulation, 2020. Short title.

Definitions.

2. In this Regulation, unless the context otherwise requires:—

(*a*) "Act" means the Goa, Daman and Diu Excise Duty Act, 1964; 5 of 1964.

(*b*) "Administrator" means the Administrator of the Union territory of Dadra and Nagar Haveli and Daman and Diu;

(*c*) "Dadra and Nagar Haveli" means the geographical boundaries of the Union territory of Dadra and Nagar Haveli prior to the Dadra and Nagar Haveli and Daman and Diu (Merger of the Union Territories) Act, 2019 comes into force; 44 of 2019.

(*d*) "Daman and Diu" means the geographical boundaries of the Union territory of Daman and Diu prior to the Dadra and Nagar Haveli and Daman and Diu (Merger of the Union Territories) Act, 2019 comes into force. 44 of 2019.

Extension with modification of the Goa, Daman and Diu Excise Duty Act, 1964 to Union territory of Dadra and Nagar Haveli and their commencement.

3. (*1*) The Goa, Daman and Diu Excise Duty Act, 1964, as in force in the Union territory of Daman and Diu, shall extend to the Union territory of Dadra and Nagar Haveli, subject to the modifications specified in section 4. 5 of 1964.

(*2*) Notwithstanding anything contained in sub-section (*1*), or in the relevant provision, if any, of the Act for the commencement thereof, the provisions of the Act shall come into force in the Union territory of Dadra and Nagar Haveli on such date as the Administrator may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of the Act and for different areas and any reference in any such provision to the commencement of the Act shall be construed as a reference to the coming into force of that provision in the area where it has been brought into force.

Amendment of long title, Preamble and certain sections.

4. In the Act, in the long title, in Preamble, in sub-sections (*1*) and (*2*) of section 1, in clause (*v*) of section 2, in section 10, in sub-section (*1*) of section 15, in section 42 and in section 45, for the word "Goa", wherever it occurs, the words "Dadra and Nagar Haveli and" shall be substituted.

Amendment of section 2.

5. In the Act, in section 2,—

(*i*) clause (*dd*) shall be omitted;

(*ii*) in clause (*ff*), in sub-clause (*i*), for the words "other than", the word "including" shall be substituted;

(*iii*) for clause (*j*), the following clause shall be substituted, namely:—

'(*j*) "Government" means the Administrator of the Union territory of Dadra and Nagar Haveli and Daman and Diu appointed by the President under article 239 of the Constitution;';

(*iv*) in clause (*o*), for the word "Goa", the words "Dadra and Nagar Haveli and" shall be substituted;

(*v*) after clause (*s*), the following clause shall be inserted, namely:—

'(*sa*) "Regulation" means the Union territory of Dadra and Nagar Haveli and Daman and Diu (Extension with modifications of the Goa, Daman and Diu Excise Duty Act, 1964) Regulation, 2020.'.

Amendment of section 21.

6. In the Act, in section 21, for the word "Act", wherever it occurs, the word "Regulation" shall be substituted.

Amendment of section 22.

7. In the Act, in section 22, sub-section (*3*) shall be omitted.

Amendment of section 40.

8. In the Act, in section 40, for the words "Chief Secretary", occurring at both the places, the word "Administrator" shall be substituted.

Extension of rules, orders, etc., under Act.

9. All rules, orders, regulations and bye-laws made or notifications issued by the Central Government or the then Union territory of Goa, Daman and Diu or the Union territory of Daman and Diu under the provisions of the Act generally for the territories to which the Act extends, shall be deemed to have been extended to the Union territory of Dadra and Nagar Haveli and Daman and Diu, from the date of commencement of the provisions of the Act.

Rules of construction.

10. (*1*) In the Act or in any of the rules, orders, regulations and bye-laws made or notifications issued thereunder and extended to the Union territory of Dadra and Nagar Haveli by this Regulation, any reference to any provision of law not in force, or to any functionary not in existence, in the Union territory of Dadra and Nagar Haveli, shall be construed as a reference to the corresponding law in force, or to the corresponding functionary in existence, in that Union territory:

Provided that when any question arises about the corresponding functionary or in case there is no such corresponding functionary, the Administrator shall decide such functionary and his decision shall be final.

(*2*) For the purpose of facilitating the application of the Act or any rule, order, regulation and bye-law made or notification issued thereunder in relation to the Union territory of Dadra and Nagar Haveli, any court or other authority may construe it in such manner not affecting the substance, as may be necessary or proper to adapt it to the matter before such court or other authority.

Power to remove difficulties.

11. If any difficulty arises in giving effect to the provisions of the Act extended by this Regulation to the Union territory of Dadra and Nagar Haveli and Daman and Diu, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of the Act as may appear to be necessary for the removal of the difficulty:

Provided that no such order shall be made under this section after the expiry of three years from the commencement of these Regulations.

RAM NATH KOVIND,
President.

DR. G. NARAYANA RAJU,
Secretary to the Govt. of India.

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